give relief where there is an adequate remedy at law, but also to the consideration that if equity interfered at the preliminary stage and prevented the destruction of cattle which might be infected, the efficient administration of the law would be prevented and the health of the public consequently endangered. The holding of the court is in all respects reasonable, logical and based upon ample authority.

CONSTITUTIONAL LAW.—SPECIAL ASSESSMENT DISTRICT.—The Myles Salt Company brought a bill to restrain the sale of its lands for taxes levied under a special assessment. The purposes of the special assessment were to provide a drainage district for marshy lands lying about that owned by the plaintiff. Plaintiff's land consisted of an island approximately 175 feet higher than the ground adjoining. No benefit from the proposed drainage could directly or indirectly accrue to its land. The court *held,* that the assessment was arbitrary and a plain abuse of power, and granted the prayer for an injunction. *Myles Salt Co.* v. *Board of Commissioners of Drainage District,* (1916) 36 Sup. Ct. 204.

The decision of this case follows the law as developed by the special assessment cases and reviewed in the last number of this review at page 419. The instant case is one of a plain and palpable abuse of legislative power. If the land included in the district cannot by any possible chance be benefitted by the purposes of the assessment, the levy of a tax for that purpose amounts to a discrimination and a taking of property without due process This case is directly controlled by the cases of *Norwood* v. *Baker,* 172 U. S. 269, 43 L. Ed. 443, 19 Sup. Ct. 187, and *Martin* v. *District of Columbia,* 205 U. S. 135. It is consistent with sound principle and the adjudicated cases.

CONTRACTS.—LATENT AND PATENT AMBIGUITIES.—Plaintiff contracted to build a dam for defendant village. The contract provided that "the lump sum bid must cover the total expense of securing a proper foundation, and building the work specified to lines and levels and in the manner called for in the plans and specifications," which were made a part of the contract. On one of the plans marked "Profile across river at dam," appeared two lines, one representing the bottom of the river, and giving elevations, and the other representing the top of the dam. The plaintiffs contended that the "lines and levels" referred to included both of these lines and that they were entitled to recover for excavations below the lower profile line as for work outside of the contract. Defendant contended that the words "lines and levels" referred only to the top profile line and that the contract called for excavation to solid rock regardless of the elevations marked on the lower line. Other provisions of the contract strongly tended to sustain the defendant's contention. *Held,* that these words constituted a latent ambiguity in the contract and parol evidence was properly introduced to explain the equivocal meaning of the terms used. TAYLOR, J., in a dissent, concurred in by MUNSON, C. J., takes the position that if there was any uncertainty in the contract it did not arise from the state of the subject-matter, but rather from the terms used in the contract, and therefore it was not a latent but a patent

ambiguity, and as such was subject to the interpretation of the court, without the introduction of extrinsic parol evidence. A further contention of the dissenting Justices was that all of the provisions of the contract should have been looked to in arriving at the meaning of the language used, and that this being done no ambiguity arose. *Douglass & Varnum* v. *Village of Morrisville,* (Vt. 1915) 95 Atl. 810.

The three rules which prevail as to ambiguities are stated as follows: first, where the instrument itself seems to be clear and certain on its face, and the ambiguity arises from some extrinsic or collateral matter, the ambiguity may be helped by parol evidence; second, where the ambiguity consists in the use of equivocal words designating the person or subject matter, parol evidence may be introduced for the purpose of aiding the court in arriving at the meaning of the language used; third, where the ambiguity is such that a perusal of the instrument shows plainly that something must be added before the court can determine what of several things is meant, the rule is inflexible that parol evidence cannot be admitted to supply the deficiency. *Palmer* v. *Albee,* 50 Ia. 429. The majority opinion seems to be that the situation presented comes within the second rule stated. Inasmuch as the second rule refers to the designation of subject matter not included within the contract, and here the plans and specifications and hence "the lines and levels" referred to, were part of the contract itself, it would seem at least doubtful whether it is the second or the third rule above which applies. If it be true that the parties had a fixed and definite meaning by using the words "lines and levels," and this can be ascertained by allowing parol evidence, the view of the majority finds support in the weight of authority. But if the parties themselves had no definite meaning, or if their meanings were at variance, the admission of parol evidence would be clearly erroneous because the evidence would be making the contract and not the language of the instrument or the intention of the parties. *Doyle* v. *Teas,* 4 Ill. 202; *King* v. *Merriman,* 38 Minn. 47, 35 N. W. 570. The liberal rule is that, the object of the rules regarding ambiguity being to arrive at the intention of the parties, parol evidence which will effect such intention should be admitted. *Gallagher* v. *Black,* 2 Me. 99. The position of the dissenting Justices is undeniably sound on their contention that if the ambiguity can be cleared up by other statements in the same contract, this should be done and parol evidence to explain a statement taken out of its context should not be admitted. *Berridge* v. *Glassey,* 112 Pa. St. 442, 3 Atl. 583; *Atlantic, &c. R. Co.* v. *Atlantic, &c. Co.,* 147 N. C. 368, 61 S. E. 185.

CORPORATIONS.—BEGINNING BUSINESS BEFORE ALL THE CAPITAL STOCK IS SUBSCRIBED.—Defendant, who owned $14,600 worth of merchandise, transferred it to a corporation capitalized at $15,000. Only $10,000 worth of stock was subscribed for and consequently defendant was given credit on the corporation's books for $4,600, which sum was paid to him from time to time, out of the assets and profits. After having conducted its business for a few years the company became insolvent. *Held,* in an action by the trustee